

**COLUMBIA COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**FINAL BUDGET  
FISCAL YEAR 2023-2024**

**PREPARED BY  
DAVID KRAUS  
COUNTY MANAGER**

**THURSDAY SEPTEMBER 21, 2023**

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Fiscal Year Ending September 30, 2024

|  | 2022-23           | 2023-24           |
|--|-------------------|-------------------|
|  | Final             | Final             |
|  | <u>Budget</u>     | <u>Budget</u>     |
| <b>REVENUES</b>                                    |                   |                   |
| <b>Taxes</b>                                       |                   |                   |
| Ad Valorem Taxes, Floor Budget                     |                   |                   |
| 7.815 mills 2023 & 2024                            | \$ 27,807,013     | \$ 31,191,116     |
| Delinquent Ad Valorem Taxes                        | 50,000            | 50,000            |
| Small County Surtax                                | 4,550,000         | 4,410,000         |
| Payment - In Lieu of Taxes                         | 250,000           | 250,000           |
| Vessel Registration Fees                           | 20,000            | 20,000            |
| Other License/Permits/Park Fees                    | -                 | 20,000            |
| <b>Total Taxes</b>                                 | <u>32,677,013</u> | <u>35,941,116</u> |
| <b>Intergovernmental Revenue</b>                   |                   |                   |
| <b>State and Federal Grants</b>                    |                   |                   |
| Emergency Preparedness                             | 105,806           | 105,806           |
| Emergency Management                               | 52,372            | 53,023            |
| Mosquito Control                                   | 41,000            | 41,000            |
| State funding LEO Salaries                         | 1,047,014         | 1,378,388         |
| <b>Total State and Federal Grants</b>              | <u>1,246,192</u>  | <u>1,578,217</u>  |
| <b>State Shared Revenues</b>                       |                   |                   |
| Amendment 1 Relief                                 | 2,400,000         | 2,000,000         |
| State Revenue Sharing                              | 1,600,000         | 1,700,000         |
| Half-Cent Sales Tax                                | 1,985,000         | 1,800,000         |
| Insurance Agents County Licenses                   | 20,000            | 20,000            |
| Alcohol Beverage Licenses                          | 15,000            | 15,000            |
| <b>Total State Shared Revenues</b>                 | <u>6,020,000</u>  | <u>5,535,000</u>  |
| <b>Total Intergovernmental Revenue</b>             | <u>7,266,192</u>  | <u>7,113,217</u>  |
| <b>Charges for Services</b>                        |                   |                   |
| Crime Prevention Funds                             | 23,000            | 27,000            |
| Sheriff Civil Fees                                 | 70,000            | 90,000            |
| School Resource Officer                            | 1,189,565         | 1,260,565         |
| Room & Board for Prisoners                         | -                 | 10,000            |
| Telephone Assessments                              | 63,000            | 60,000            |
| Wireless Assessments                               | 195,000           | 205,000           |
| Prepaid Wireless Assessments                       | 55,000            | 53,000            |
| City of Lake City-Dispatch                         | -                 | 200,000           |
| <b>Total Charges for Services</b>                  | <u>1,595,565</u>  | <u>1,905,565</u>  |
| <b>Fines and Forfeitures</b>                       |                   |                   |
| Communications Surcharges                          | 75,000            | 80,000            |
| Court Facility Surcharges \$30                     | 230,000           | 200,000           |
| Animal Control Fines                               | 4,500             | 4,500             |
| Violations/Local Ordinance                         | -                 | 3,000             |
| <b>Total Fines and Forfeitures</b>                 | <u>309,500</u>    | <u>287,500</u>    |
| <b>Miscellaneous Revenue</b>                       |                   |                   |
| Interest Earnings                                  | 172,834           | 400,000           |
| Other  | 122,000           | 415,362           |
| <b>Total Miscellaneous Revenue</b>                 | <u>294,834</u>    | <u>815,362</u>    |
| <b>Transfers from Other Funds - Administration</b> |                   |                   |
| MSBU - Municipal Services                          | 381,992           | 381,992           |
| County Transportation Trust Fund                   | 311,692           | 311,692           |
| Tourist Development Fund                           | 31,036            | 31,036            |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23              | 2023-24              |
|---|----------------------|----------------------|
|   | Final                | Final                |
|   | Budget               | Budget               |
| Landfill Fund                                     | 214,941              | 214,941              |
| Library Enhancement Fund                          | 55,069               | 55,069               |
| Court Services Fund                               | 15,912               | 15,912               |
| Economic Development Fund                         | 19,767               | 19,767               |
| Utilities   | -                    | 7,771                |
| Total Transfers from Other Funds - Administration | 1,030,409            | 1,038,180            |
| Total Revenues                                    | 43,173,513           | 47,100,940           |
| Less 5% of Revenues                               | (2,249,492)          | (2,345,047)          |
|   | 40,924,021           | 44,755,893           |
| Transfer in from Tourist Development Fund         | 310,000              | 350,000              |
| Estimated Beginning Cash                          | 14,534,425           | 13,428,991           |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>   | <b>\$ 55,768,446</b> | <b>\$ 58,534,884</b> |

**APPROPRIATIONS**

**General Government Services**

**Legislative**

**Board of County Commissioners**

|                        |              |              |
|------------------------|--------------|--------------|
| Personal Services      | \$ 1,515,851 | \$ 1,550,993 |
| Other Current Expenses | 650,852      | 1,001,174    |
| Capital Outlay         | 21,326       | -            |
| Debt Service           | -            | 10,896       |

Total Legislative

2,188,029

2,563,063

**Executive**

**Clerk to the Board of County Commissioners**

|                        |         |         |
|------------------------|---------|---------|
| Personal Services      | 505,631 | 569,252 |
| Worker's Comp.         | 1,500   | 1,500   |
| Other Current Expenses | 3,000   | 3,000   |

Total Executive

510,131

573,752

**Financial and Administrative**

**Property Appraiser**

|                        |           |           |
|------------------------|-----------|-----------|
| Other Current Expenses | 2,072,651 | 2,267,704 |
| Debt Service           | -         | 73,299    |

**Value Adjustment Board**

|                        |       |       |
|------------------------|-------|-------|
| Other Current Expenses | 3,050 | 3,200 |
|------------------------|-------|-------|

**Tax Collector**

|                        |           |           |
|------------------------|-----------|-----------|
| Other Current Expenses | 1,000,000 | 1,000,000 |
|------------------------|-----------|-----------|

**Accounting and Auditing**

|                        |         |         |
|------------------------|---------|---------|
| Other Current Expenses | 150,000 | 160,000 |
|------------------------|---------|---------|

**Data Processing**

|                        |        |        |
|------------------------|--------|--------|
| Other Current Expenses | 39,000 | 42,000 |
|------------------------|--------|--------|

Total Financial and Administrative

3,264,701

3,546,203

**Legal Counsel**

**County Attorney**

|                        |         |         |
|------------------------|---------|---------|
| Personal Services      | 238,151 | 244,488 |
| Other Current Expenses | 24,800  | 32,000  |

Total Legal Counsel

262,951

276,488

**Other General Governmental Services**

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23           | 2023-24           |
|---|-------------------|-------------------|
|   | Final             | Final             |
|   | Budget            | Budget            |
| <b>Supervisor of Elections</b>            |                   |                   |
| Personal Services                         | 587,955           | 541,702           |
| Worker's Comp.                            | 2,000             | 2,000             |
| Other Current Expenses                    | 80,196            | 86,746            |
| Contingency                               | 109,015           | 112,113           |
| Total Supervisor of Elections             | <u>779,166</u>    | <u>742,561</u>    |
| <b>Elections</b>                          |                   |                   |
| Personal Services                         | 228,178           | 239,178           |
| Other Current Expenses                    | 253,508           | 253,508           |
| Total Elections                           | <u>481,686</u>    | <u>492,686</u>    |
| <b>Information Systems</b>                |                   |                   |
| Personal Services                         | 401,865           | 430,027           |
| Other Current Expenses                    | 25,500            | 29,750            |
| Total Information Systems                 | <u>427,365</u>    | <u>459,777</u>    |
| <b>Non-Departmental</b>                   |                   |                   |
| Personal Services                         | 15,000            | 15,000            |
| Other Current Expenses                    | 552,500           | 743,000           |
| Total Non-Departmental                    | <u>567,500</u>    | <u>758,000</u>    |
| <br>                                      |                   |                   |
| <b>Facilities Management</b>              |                   |                   |
| Personal Services                         | 1,056,231         | 1,205,830         |
| Other Current Expenses                    | 846,900           | 793,900           |
| Capital Outlay                            | -                 | 60,000            |
| Debt Service                              | -                 | 39,279            |
| Total Facilities Management               | <u>1,903,131</u>  | <u>2,099,009</u>  |
| Total Other General Governmental Services | <u>4,158,848</u>  | <u>4,552,033</u>  |
| Total Governmental Services               | <u>10,384,660</u> | <u>11,511,539</u> |
| <b>Public Safety</b>                      |                   |                   |
| <b>Emergency Preparedness</b>             |                   |                   |
| Other Current Expenses                    | 52,372            | 53,023            |
| <b>Emergency Management</b>               |                   |                   |
| Personal Services                         | 88,063            | 93,235            |
| Other Current Expenses                    | 18,450            | 31,816            |
| Debt Service                              | -                 | 4,308             |
| Local Match - Personal Services           | 82,151            | 41,525            |
| Total Emergency Management                | <u>188,664</u>    | <u>170,884</u>    |
| <b>Sheriff</b>                            |                   |                   |
| Law Enforcement                           |                   |                   |
| Personal Services                         | 10,376,646        | 11,385,458        |
| Other Current Expenses                    | 1,795,065         | 1,795,065         |
| Capital Outlay                            | 626,695           | 500,000           |
| Debt Service                              | -                 | 17,000            |
| Total Law Enforcement                     | <u>12,798,406</u> | <u>13,697,523</u> |
| Judicial                                  |                   |                   |
| Personal Services                         | 845,867           | 786,321           |
| Other Current Expenses                    | 67,000            | 64,500            |
| Debt Service                              | -                 | 2,500             |
| Total Judicial                            | <u>912,867</u>    | <u>853,321</u>    |
| Detention Center Operations               |                   |                   |
| Personal Services                         | 4,553,960         | 4,807,206         |
| Other Current Expenses                    | 1,256,500         | 1,245,500         |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Fiscal Year Ending September 30, 2024

|                                     | 2022-23    | 2023-24    |
|-------------------------------------|------------|------------|
|                                     | Final      | Final      |
|                                     | Budget     | Budget     |
| Capital Outlay                      | 10,000     | 10,000     |
| Debt Service                        | -          | 11,000     |
| Total Detention Center Operations   | 5,820,460  | 6,073,706  |
| Total Sheriff                       | 19,531,733 | 20,624,550 |
| <b>Detention Center Facilities</b>  |            |            |
| Personal Services                   | 75,372     | 80,101     |
| Other Current Expenses              |            |            |
| Utilities                           | 240,000    | 240,000    |
| Maintenance and Repair              | 55,000     | 75,000     |
| Insurance - Casualty                | 67,000     | 134,000    |
| Professional Services               | -          | -          |
| Total Other Current Expenses        | 362,000    | 449,000    |
| Total Detention Center Facilities   | 437,372    | 529,101    |
| <b>911 Emergency Communications</b> |            |            |
| Personal Services                   | 2,372,013  | 3,380,212  |
| Other Current Expenses              | 260,800    | 316,112    |
| Total 911 Emergency Communications  | 2,632,813  | 3,696,324  |
| <b>Central Communications</b>       |            |            |
| Personal Services                   | 103,081    | 184,700    |
| Other Current Expenses              | 286,600    | 508,000    |
| Total Central Communications        | 389,681    | 692,700    |
| <b>Medical Examiner</b>             |            |            |
| Autopsies                           | 300,000    | 340,000    |
| Total Public Safety                 | 23,532,635 | 26,106,582 |
| <b>Physical Environment</b>         |            |            |
| <b>County Extension Office</b>      |            |            |
| Personal Services                   | 438,860    | 459,278    |
| Other Current Expenses              | 67,800     | 67,800     |
| Total County Extension Office       | 506,660    | 527,078    |
| <b>Landscape</b>                    |            |            |
| Personal Services                   | 1,174,132  | 1,359,029  |
| Other Current Expenses              | 344,000    | 383,000    |
| Capital Outlay                      | 138,553    | 179,000    |
| Debt Service                        | -          | 32,684     |
| Total Landscape                     | 1,656,685  | 1,953,713  |
| <b>Other Physical Environment</b>   |            |            |
| Florida Forest Management           | 3,000      | 3,000      |
| Current Problems                    | 10,000     | -          |
| FWC Lake Montgomery Dock            | 75,000     | -          |
| Ichetucknee Partnership             | 40,000     | -          |
| Total Other Physical Environment    | 128,000    | 3,000      |
| Total Physical Environment          | 2,291,345  | 2,483,791  |
| <b>Economic Environment</b>         |            |            |
| <b>Veterans Services</b>            |            |            |
| Personal Services                   | 49,320     | 51,765     |
| Other Current Expenses              | 4,800      | 10,800     |
| Total Veterans Services             | 54,120     | 62,565     |
| Tax Increment Funds                 | 202,000    | 202,000    |
| Total Economic Environment          | 256,120    | 264,565    |
| <b>Human Services</b>               |            |            |
| <b>Mosquito Control</b>             |            |            |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23          | 2023-24          |
|---|------------------|------------------|
|   | Final            | Final            |
|   | Budget           | Budget           |
| Personal Services                           | 58,550           | 58,785           |
| Other Current Expenses                      | 89,103           | 94,282           |
| Capital Outlay                              | -                | -                |
| <b>Total Mosquito Control</b>               | <b>147,653</b>   | <b>153,067</b>   |
| <b>Animal Control</b>                       |                  |                  |
| Personal Services                           | -                | 333,704          |
| Other Current Expenses                      | -                | 73,510           |
| Capital Outlay                              | -                | -                |
| Debt Service                                | -                | 43,578           |
| <b>Total Animal Control</b>                 | <b>-</b>         | <b>450,792</b>   |
| <b>Human Services Contributions</b>         |                  |                  |
| Columbia County Health Department           | 153,784          | 192,230          |
| Family Health Center of Columbia County     | 48,500           | 48,500           |
| Animal Control                              | 1,168,570        |                  |
| Humane Society                              | -                | 375,750          |
| Medicaid                                    | 1,450,000        | 1,450,000        |
| Health Care Responsibility Act              | 400,000          | 400,000          |
| Emergency Housing Repairs                   | -                | 1,378,000        |
| <b>Total Human Services Contributions</b>   | <b>3,220,854</b> | <b>3,844,480</b> |
| <b>Other Human Services</b>                 |                  |                  |
| Meridian Behavioral Services                | 256,000          | 261,376          |
| Columbia County Senior Services             | 250,000          | 250,000          |
| CARC  | 80,000           | 100,000          |
| Suwannee Valley 4C's                        | 10,000           | 10,000           |
| United Way                                  | 20,000           | -                |
| Current Problems                            | 10,000           | -                |
| On Eagles Wings                             | 39,000           | -                |
| <b>Total Other Human Services</b>           | <b>409,000</b>   | <b>621,376</b>   |
| <b>Total Human Services</b>                 | <b>4,033,507</b> | <b>5,069,715</b> |
| <b>Culture/Recreation</b>                   |                  |                  |
| <b>County Recreation Department</b>         |                  |                  |
| Personal Services                           | 286,179          | 104,540          |
| Other Current Expenses                      | 95,105           | 43,000           |
| <b>Total County Recreation Department</b>   | <b>381,284</b>   | <b>147,540</b>   |
| <b>County Recreation Facilities</b>         |                  |                  |
| Other Current Expenses - Utilities          | 225,000          | 240,000          |
| Community Centers - Repairs and Maintenance | 18,000           | 20,000           |
| Capital Outlay                              | -                | -                |
| <b>Total County Recreation Facilities</b>   | <b>243,000</b>   | <b>260,000</b>   |
| <b>Organizational Support</b>               |                  |                  |
| Richardson Summer Camp                      | -                | 17,000           |
| Fort White Summer Camp                      | -                | -                |
| CC Youth Basketball                         | 15,000           | 16,500           |
| Columbia Youth Football                     | 15,000           | 15,000           |
| Fort White Youth Football                   | -                | 7,500            |
| LC-CC Youth Baseball League                 | 12,000           | 12,000           |
| Columbia Youth Soccer Association           | 12,000           | 12,000           |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
GENERAL FUND**

For the Fiscal Year Ending September 30, 2024

|  | 2022-23              | 2023-24              |
|--|----------------------|----------------------|
|  | Final                | Final                |
|  | Budget               | Budget               |
| Fort White Girls Softball                        | 3,480                | 3,480                |
| Columbia County Girls Softball Association       | 9,000                | 9,000                |
| South Columbia Youth Baseball                    | 5,730                | 5,730                |
| CC Youth Football                                | -                    | 37,000               |
| Downtown July 4th Fireworks                      | 10,000               |                      |
| Richardson Programs                              | -                    | 125,000              |
| Special Olympics                                 | -                    | 10,000               |
| Columbia County Horse Riding Club                | -                    | 7,500                |
| H2H Basketball                                   | -                    | 3,800                |
| <b>Total Organizational Support</b>              | <b>82,210</b>        | <b>281,510</b>       |
| <b>Special Events</b>                            |                      |                      |
| Downtown July 4th Fireworks                      | -                    | 15,000               |
| Farm to Table Event                              | -                    | 3,000                |
| MLK Parade                                       | -                    | 5,000                |
| Chamber of Commerce                              | -                    | 1,250                |
| <b>Total Special Events</b>                      | <b>-</b>             | <b>24,250</b>        |
| <b>Total Culture/Recreation</b>                  | <b>706,494</b>       | <b>713,300</b>       |
| <b>Total Appropriations</b>                      | <b>41,204,761</b>    | <b>46,149,492</b>    |
| <b>TRANSFERS</b>                                 |                      |                      |
| Transfer to Capital Projects Fund/Year End Funds | 2,009,866            | -                    |
| <b>RESERVES</b>                                  |                      |                      |
| Equipment  | 20,000               | 30,000               |
| Salary Adjustments                               | 190,316              | 100,000              |
| Surplus Year End Reserve                         | -                    | -                    |
| Cash Balance Forward                             | 8,229,002            | 7,640,443            |
| Contingency                                      | 4,114,501            | 4,614,949            |
| <b>Total Reserves</b>                            | <b>12,553,819</b>    | <b>12,385,392</b>    |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>           |                      |                      |
| <b>TRANSFERS, RESERVES AND BALANCES</b>          | <b>\$ 55,768,446</b> | <b>\$ 58,534,884</b> |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TRANSPORTATION TRUST FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23<br>Final<br>Budget  | 2023-24<br>Final<br>Budget  |
|---|-----------------------------|-----------------------------|
| <b>REVENUES</b>                                       |                             |                             |
| <b>Taxes</b>  |                             |                             |
| Local Option Gasoline Tax                             | \$ 1,420,000                | \$ 1,520,000                |
| Small County Surtax                                   | 5,650,000                   | 5,500,000                   |
| Voted Gas Tax   | 850,000                     | 924,000                     |
| <b>Total Taxes</b>                                    | <u>7,920,000</u>            | <u>7,944,000</u>            |
| <b>Intergovernmental Revenue</b>                      |                             |                             |
| <b>Federal Grants and State Shared Revenues</b>       |                             |                             |
| National Forest Regular Distribution                  | 110,000                     | 100,000                     |
| State Revenue Sharing                                 | 500,000                     | 800,000                     |
| Half-Cent Sales Tax-Regular                           | 2,800,000                   | 3,450,000                   |
| Half-Cent Sales Tax-Fiscally Constrained              | 520,000                     | 520,000                     |
| <b>Total Federal Grants and State Shared Revenues</b> | <u>3,930,000</u>            | <u>4,870,000</u>            |
| <b>Transportation</b>                                 |                             |                             |
| County Gas Tax  | 813,000                     | 830,000                     |
| Constitutional Gas Tax                                | 500,000                     | 500,000                     |
| Fuel Decal User Fee                                   | 1,000                       | 2,000                       |
| Motor Fuel Tax Rebate                                 | 70,000                      | 70,000                      |
| <b>Total Transportation</b>                           | <u>1,384,000</u>            | <u>1,402,000</u>            |
| <b>Total Intergovernmental Revenue</b>                | <u>5,314,000</u>            | <u>6,272,000</u>            |
| <b>Miscellaneous Revenue</b>                          |                             |                             |
| F.D.O.T. Lighting Agreement                           | 140,000                     | 170,000                     |
| Culvert Waiver Fees                                   | 4,000                       | 3,800                       |
| Interest Earnings                                     | 75,000                      | 70,000                      |
| Reimbursement of Current Expenses                     |                             |                             |
| by Other County Units                                 | 1,000                       | 1,000                       |
| Other Miscellaneous Revenue                           | 26,000                      | 232,106                     |
| <b>Total Miscellaneous Revenue</b>                    | <u>246,000</u>              | <u>476,906</u>              |
| <b>Total Revenues</b>                                 | <u>13,480,000</u>           | <u>14,692,906</u>           |
| Less 5% of Revenues                                   | <u>(674,000)</u>            | <u>(734,645)</u>            |
|   | 12,806,000                  | 13,958,261                  |
| Transfer in from Paving Assessment                    | 3,000                       | -                           |
| Estimated Beginning Cash                              | 9,000,000                   | 7,300,000                   |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>       | <u><u>\$ 21,809,000</u></u> | <u><u>\$ 21,258,261</u></u> |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TRANSPORTATION TRUST FUND**

For the Fiscal Year Ending September 30, 2024

|  | 2022-23<br>Final<br>Budget | 2023-24<br>Final<br>Budget |
|--|----------------------------|----------------------------|
| <b>APPROPRIATIONS</b>                                    |                            |                            |
| <b>Transportation</b>                                    |                            |                            |
| <b>Contracted Mowing</b>                                 |                            |                            |
| Other Current Expenses                                   | \$ 1,121,000               | \$ 1,121,000               |
| <b>Maintenance and Improvement of Graded Roads</b>       |                            |                            |
| Personal Services  | 1,179,072                  | 1,227,976                  |
| Other Current Expenses                                   | 2,500                      | 2,500                      |
| Debt Service   | 745,029                    | 813,120                    |
| <b>Total Maintenance and Improvement of Graded Roads</b> | <u>1,926,601</u>           | <u>2,043,596</u>           |
| <b>Heavy Equipment and Drainage</b>                      |                            |                            |
| Personal Services  | 598,870                    | 647,828                    |
| Other Current Expenses                                   | 731,000                    | 731,000                    |
| Debt Service   | -                          | 10,896                     |
| <b>Total Heavy Equipment and Drainage</b>                | <u>1,329,870</u>           | <u>1,389,724</u>           |
| <b>Storm Water</b>                                       |                            |                            |
| Personal Services  | 583,040                    | 572,518                    |
| Other Current Expenses                                   | 19,500                     | 19,500                     |
| <b>Total Storm Water</b>                                 | <u>602,540</u>             | <u>592,018</u>             |
| <b>Sign Shop</b>   |                            |                            |
| Personal Services  | 395,304                    | 441,109                    |
| Other Current Expenses                                   | 234,000                    | 234,000                    |
| <b>Total Sign Shop</b>                                   | <u>629,304</u>             | <u>675,109</u>             |
| <b>Repair Shop</b>                                       |                            |                            |
| Personal Services  | 640,096                    | 692,542                    |
| Other Current Expenses                                   | 365,500                    | 365,500                    |
| Debt Service   | -                          | 32,684                     |
| <b>Total Repair Shop</b>                                 | <u>1,005,596</u>           | <u>1,090,726</u>           |
| <b>Stockroom</b>   |                            |                            |
| Personal Services  | 58,489                     | 62,146                     |
| Other Current Expenses                                   | 1,130,000                  | 1,130,000                  |
| Debt Service   | -                          | 10,896                     |
| <b>Total Stockroom</b>                                   | <u>1,188,489</u>           | <u>1,203,042</u>           |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TRANSPORTATION TRUST FUND**

For the Fiscal Year Ending September 30, 2024

|  | 2022-23<br>Final<br>Budget | 2023-24<br>Final<br>Budget |
|--|----------------------------|----------------------------|
| <b>Shoulder Crew</b>                     |                            |                            |
| Personal Services                        | 713,239                    | 756,596                    |
| Other Current Expenses                   | 8,000                      | 8,000                      |
| Debt Service                             | -                          | 10,896                     |
| <b>Total Shoulder Crew</b>               | <u>721,239</u>             | <u>775,492</u>             |
| <b>Right-of-Way Maintenance</b>          |                            |                            |
| Personal Services                        | 1,011,100                  | 1,140,847                  |
| Other Current Expenses                   | 227,500                    | 227,500                    |
| Debt Service                             | -                          | 32,684                     |
| <b>Total Right-of-Way Maintenance</b>    | <u>1,238,600</u>           | <u>1,401,031</u>           |
| <b>Roadway Enhancements</b>              |                            |                            |
| Weed Control                             | 55,000                     | 55,000                     |
| Road Stripping                           | 100,000                    | 100,000                    |
| Concrete Work                            | 105,000                    | 105,000                    |
| Roadway Stabilization                    | 415,000                    | 415,000                    |
| <b>Total Roadway Enhancements</b>        | <u>675,000</u>             | <u>675,000</u>             |
| <b>Administration and Overhead</b>       |                            |                            |
| Personal Services                        | 1,030,624                  | 1,110,388                  |
| Other Current Expenses                   | 576,700                    | 721,000                    |
| Capital Outlay                           | 66,000                     | 682,120                    |
| Debt Service                             | -                          | 43,578                     |
| <b>Total Administration and Overhead</b> | <u>1,673,324</u>           | <u>2,557,086</u>           |
| <b>Other</b>                             |                            |                            |
| Wildlife Control Services                | -                          | 60,000                     |
| Suwannee Valley Transit Authority        | 58,706                     | 62,728                     |
| Administrative Fee - General Fund        | 311,692                    | 311,692                    |
| <b>Total Other</b>                       | <u>370,398</u>             | <u>434,420</u>             |
| <b>Transfers</b>                         |                            |                            |
| Transfer to Capital Projects Fund        | 4,000,000                  | 2,000,000                  |
| <b>Total Appropriations</b>              | <u>16,481,961</u>          | <u>15,958,244</u>          |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TRANSPORTATION TRUST FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23<br>Final<br>Budget | 2023-24<br>Final<br>Budget |
|---|----------------------------|----------------------------|
| <b>RESERVES</b>                         |                            |                            |
| Equipment                               | 217,200                    | -                          |
| Surplus Year End Reserve                | 1,358,115                  | 1,112,544                  |
| Cash Balance Forward                    | 2,501,149                  | 2,791,649                  |
| Contingency                             | 1,250,575                  | 1,395,824                  |
| Total Reserves                          | <u>5,327,039</u>           | <u>5,300,017</u>           |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>  |                            |                            |
| <b>TRANSFERS, RESERVES AND BALANCES</b> | <u>\$ 21,809,000</u>       | <u>\$ 21,258,261</u>       |
| <b>Variance</b>                         | <u>\$ -</u>                | <u>\$ -</u>                |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**MUNICIPAL SERVICES FUND**

For the Fiscal Year Ending September 30, 2024

|                                   | 2022-23<br>Final<br>Budget | 2023-24<br>Final<br>Budget |
|-----------------------------------|----------------------------|----------------------------|
|                                   | <hr/>                      | <hr/>                      |
| <b>REVENUES</b>                   |                            |                            |
| <b>Taxes</b>                      |                            |                            |
| Small County Surtax               | \$ 800,000                 | \$ 1,715,000               |
| Franchise Fees - Solid Waste      | 168,000                    | 175,000                    |
| Total Taxes                       | <hr/> 968,000              | <hr/> 1,890,000            |
| <b>State and Federal Grants</b>   |                            |                            |
| Public Safety EMS Grant           | -                          | 9,037                      |
| Total State and Federal Grants    | -                          | <hr/> 9,037                |
| <b>Licenses and Permits</b>       |                            |                            |
| Occupational Licenses             | 50,000                     | 50,000                     |
| Competency Cards                  | 3,000                      | 3,200                      |
| Building Permits                  | 700,000                    | 675,000                    |
| Electrical Permits                | 20,000                     | 12,000                     |
| Plumbing Permits                  | 20,000                     | 10,000                     |
| Mechanical Permits                | 20,000                     | 10,000                     |
| Other Permits                     | 20,000                     | 80,000                     |
| Certification Fees                | 7,700                      | -                          |
| Land Use Fees                     | 125,000                    | 125,000                    |
| Protective Inspection/AP          | 33,500                     | 73,500                     |
| Plan Review Fees                  | 100,000                    | 110,000                    |
| Total Licenses and Permits        | <hr/> 1,099,200            | <hr/> 1,148,700            |
| <b>Non Ad Valorem Assessments</b> |                            |                            |
| Solid Waste                       | 4,100,000                  | 4,100,000                  |
| Solid Waste - Partial Year        | 35,000                     | 35,000                     |
| Solid Waste - Delinquent          | 1,000                      | 4,000                      |
| Fire Services                     | 7,200,000                  | 7,300,000                  |
| Fire - Partial Year & Delinquent  | 57,000                     | 60,000                     |
| Total Non Ad Valorem Assessments  | <hr/> 11,393,000           | <hr/> 11,499,000           |
| <b>Charges for Services</b>       |                            |                            |
| GIS Services City of Lake City    | 10,000                     | -                          |
| <b>Intergovernmental Revenue</b>  |                            |                            |
| Mobile Home Licenses              | 33,000                     | 35,000                     |
| Racing Tax                        | 223,250                    | 223,250                    |
| Total Intergovernmental Revenue   | <hr/> 256,250              | <hr/> 258,250              |
| <b>Miscellaneous</b>              |                            |                            |
| Interest Earnings                 | 35,000                     | 43,000                     |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**MUNICIPAL SERVICES FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23                     | 2023-24                     |
|---|-----------------------------|-----------------------------|
|   | Final                       | Final                       |
|   | Budget                      | Budget                      |
| Tower Rent                                      | 2,600                       | 2,800                       |
| Other Miscellaneous                             | 25,200                      | 92,568                      |
| Special Assessment - Carolyn Heights Lights     | 2,200                       | 2,400                       |
| Special Assessment - Laurell Lakes              | 4,100                       | 4,100                       |
| Special Assessment - Spring Hollow              | 2,000                       | 2,000                       |
| Special Assessment - Emerald Lakes              | 8,500                       | 8,500                       |
| Total Miscellaneous                             | <u>79,600</u>               | <u>155,368</u>              |
| Total Revenues                                  | <u>13,806,050</u>           | <u>14,960,355</u>           |
| Less 5% of Revenues                             | <u>(640,328)</u>            | <u>(748,018)</u>            |
|   | <u>13,165,722</u>           | <u>14,212,337</u>           |
| <b>Transfers From Other Funds</b>               |                             |                             |
| General Fund                                    | -                           | -                           |
| Estimated Beginning Cash                        | 6,000,000                   | 6,100,000                   |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> | <u><u>\$ 19,165,722</u></u> | <u><u>\$ 20,312,337</u></u> |
| <br>  |                             |                             |
| <b>APPROPRIATIONS</b>                           |                             |                             |
| <b>General Government Services</b>              |                             |                             |
| Administrative Fee - General Fund               | \$ 21,898                   | \$ 21,898                   |
| Other Current Expenses                          | 36,000                      | 36,000                      |
| Total General Government Services               | <u>57,898</u>               | <u>57,898</u>               |
| <b>Public Safety</b>                            |                             |                             |
| <b>Building and Zoning Department</b>           |                             |                             |
| Personal Services                               | 1,052,815                   | 1,068,291                   |
| Other Current Expenses                          | 141,800                     | 146,800                     |
| Debt Service                                    | -                           | 43,578                      |
| Total Building and Zoning Department            | <u>1,194,615</u>            | <u>1,258,669</u>            |
| <b>County Fire Services</b>                     |                             |                             |
| Personal Services                               | 6,010,892                   | 6,291,866                   |
| Other Current Expenses                          | 1,034,455                   | 1,222,038                   |
| Capital Outlay                                  | 120,000                     | 642,500                     |
| Debt Service                                    | 340,859                     | 362,676                     |
| Administrative Fee - General Fund               | 243,196                     | 243,196                     |
| Total County Fire Services                      | <u>7,749,402</u>            | <u>8,762,276</u>            |
| <b>Contractual Fire Agreements</b>              |                             |                             |
| Coop. Forest Management                         | 24,100                      | 24,100                      |
| Total Public Safety                             | <u>8,968,117</u>            | <u>10,045,045</u>           |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**MUNICIPAL SERVICES FUND**

For the Fiscal Year Ending September 30, 2024

|  | 2022-23<br>Final<br>Budget | 2023-24<br>Final<br>Budget |
|--|----------------------------|----------------------------|
| <b>Physical Environment</b>              |                            |                            |
| <b>Solid Waste Services</b>              |                            |                            |
| Professional Services                    | 7,750                      | 7,750                      |
| Contracted Services - Residential Pickup | 2,422,835                  | 2,422,835                  |
| Residential Tipping Fees                 | 1,355,000                  | 1,355,000                  |
| Tax Collector Fees                       | 123,000                    | 130,000                    |
| Contracted Services - County Facilities  | 57,190                     | 57,190                     |
| Administrative Fee - General Fund        | 116,898                    | 116,898                    |
| <b>Total Solid Waste Services</b>        | <u>4,082,673</u>           | <u>4,089,673</u>           |
| <b>Utility Assessments</b>               |                            |                            |
| Special Assessment - Carolyn Heights     | 3,710                      | 3,710                      |
| Special Assessment - Laurel Lakes        | 3,000                      | 3,125                      |
| Special Assessment - Spring Hollow       | 3,755                      | 3,755                      |
| Special Assessment - Emerald Lakes       | 8,510                      | 8,510                      |
| Other Current Expenses                   | -                          | -                          |
| <b>Total Physical Environment</b>        | <u>4,101,648</u>           | <u>4,108,773</u>           |
| <b>Transfers</b>                         |                            |                            |
| Transfer to Capital Projects Fund        | \$ 1,500,000               | -                          |
| <b>Total Appropriations</b>              | <u>14,627,663</u>          | <u>14,211,716</u>          |
| <b>RESERVES</b>                          |                            |                            |
| Capital Reserve                          | 426,409                    | 1,811,641                  |
| Cash Balance Forward                     | 2,745,000                  | 2,867,808                  |
| Contingency                              | 1,366,650                  | 1,421,172                  |
| <b>Total Reserves</b>                    | <u>4,538,059</u>           | <u>6,100,621</u>           |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>   |                            |                            |
| <b>TRANSFERS, RESERVES AND BALANCES</b>  | <u>\$ 19,165,722</u>       | <u>\$ 20,312,337</u>       |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
LIBRARY FUND**

For the Fiscal Year Ending September 30, 2024

|   | <b>2022-23</b>      | <b>2023-24</b>      |
|---|---------------------|---------------------|
|   | <b>Final</b>        | <b>Final</b>        |
|   | <b>Budget</b>       | <b>Budget</b>       |
|   | <hr/>               | <hr/>               |
| <b>REVENUES</b>                                 |                     |                     |
| <b>Taxes</b>                                    |                     |                     |
| Communications Services Tax                     | \$ 1,110,000        | \$ 1,210,000        |
| <b>Intergovernmental Revenue</b>                |                     |                     |
| <b>State Shared Revenues</b>                    |                     |                     |
| Half-Cent Sales Tax                             | 150,000             | 150,000             |
| <b>State Grants</b>                             |                     |                     |
| Library Equalization                            | 517,166             | 480,041             |
| Library - Operating                             | 18,685              | 16,356              |
| Total State Grants                              | 535,851             | 496,397             |
| Total Intergovernmental Revenue                 | 685,851             | 646,397             |
| <b>Charges for Services</b>                     |                     |                     |
| Library Fees                                    | 7,600               | 7,550               |
| <b>Fines and Forfeitures</b>                    |                     |                     |
| Library Fines                                   | 16,600              | 12,800              |
| <b>Miscellaneous Revenue</b>                    |                     |                     |
| Interest Earnings                               | 2,000               | 6,000               |
| Contributions                                   | -                   | 10,000              |
| Total Miscellaneous Revenue                     | 2,000               | 16,000              |
| Total Revenue                                   | 1,972,051           | 1,892,747           |
| Less 5% of Revenues                             | (159,978)           | (94,637)            |
|   | 1,812,073           | 1,798,110           |
| Estimated Beginning Cash                        | 860,000             | 1,400,000           |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> | <b>\$ 2,672,073</b> | <b>\$ 3,198,110</b> |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
LIBRARY FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23             | 2023-24             |
|---|---------------------|---------------------|
|   | Final               | Final               |
|   | Budget              | Budget              |
| <b>APPROPRIATIONS</b>                   |                     |                     |
| <b>Culture/Recreation</b>               |                     |                     |
| <b>Main Library</b>                     |                     |                     |
| Personal Services                       | \$ 319,571          | \$ 338,168          |
| Other Current Expenses                  | 84,800              | 84,800              |
| Capital Outlay                          | 58,700              | 58,700              |
| <b>Total Main Library</b>               | <u>463,071</u>      | <u>481,668</u>      |
| <b>Fort White Library</b>               |                     |                     |
| Personal Services                       | 162,676             | 171,693             |
| Other Current Expenses                  | 27,700              | 28,700              |
| Capital Outlay                          | 17,600              | 17,600              |
| <b>Total Fort White Library</b>         | <u>207,976</u>      | <u>217,993</u>      |
| <b>Library Enhancements</b>             |                     |                     |
| Personal Services                       | 778,416             | 818,528             |
| Other Current Expenses                  | 150,600             | 149,600             |
| Administration Fee-General Fund         | 55,069              | 55,069              |
| Capital Outlay                          | -                   | -                   |
| <b>Total Library Enhancements</b>       | <u>984,085</u>      | <u>1,023,197</u>    |
| <b>Literacy Program</b>                 |                     |                     |
| Personal Services                       | 46,557              | 49,072              |
| Other Current Expenses                  | 3,600               | 5,600               |
| Capital Books                           | 2,000               | -                   |
| <b>Total Literacy Program</b>           | <u>52,157</u>       | <u>54,672</u>       |
| <b>West Branch</b>                      |                     |                     |
| Personal Services                       | 186,346             | 182,112             |
| Other Current Expenses                  | 26,000              | 26,000              |
| Capital Outlay                          | 17,500              | 17,500              |
| <b>Total West Branch</b>                | <u>229,846</u>      | <u>225,612</u>      |
| <b>Total Appropriations</b>             | <u>1,937,135</u>    | <u>2,003,142</u>    |
| <b>RESERVES</b>                         |                     |                     |
| Future Enhancement                      | 153,838             | 594,026             |
| Cash Balance Forward                    | 387,400             | 400,628             |
| Contingency                             | 193,700             | 200,314             |
| <b>Total Reserves</b>                   | <u>734,938</u>      | <u>1,194,968</u>    |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>  |                     |                     |
| <b>TRANSFERS, RESERVES AND BALANCES</b> | <u>\$ 2,672,073</u> | <u>\$ 3,198,110</u> |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
COURT SERVICES FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23<br>Final<br>Budget | 2023-24<br>Final<br>Budget |
|---|----------------------------|----------------------------|
| <b>REVENUES</b>                               |                            |                            |
| <b>Taxes</b>                                  |                            |                            |
| Small County Surtax                           | \$ 350,000                 | \$ 375,000                 |
| <b>Fines and Forfeitures</b>                  |                            |                            |
| Technology Surcharges - \$2                   | 102,000                    | 85,000                     |
| Optional Court Costs - \$65                   | 42,000                     | 48,000                     |
| Total Fines and Forfeitures                   | 144,000                    | 133,000                    |
| <b>Miscellaneous Revenue</b>                  |                            |                            |
| Interest                                      | 2,000                      | 24,000                     |
| Total Revenues                                | 496,000                    | 532,000                    |
| Less 5% of Revenues                           | (24,800)                   | (26,600)                   |
|   | 471,200                    | 505,400                    |
| Estimated Beginning Cash                      | 700,000                    | 700,000                    |
| <b>TOTAL REVENUES, TRANSFERS AND BALANCES</b> | <b>\$ 1,171,200</b>        | <b>\$ 1,205,400</b>        |
| <br>  |                            |                            |
| <b>APPROPRIATIONS</b>                         |                            |                            |
| <b>General Government Services</b>            |                            |                            |
| General Fund Administration                   | \$ 15,912                  | \$ 15,912                  |
| <b>Judicial</b>                               |                            |                            |
| <b>County Court</b>                           |                            |                            |
| Other Current Expenses                        | 30,000                     | 30,000                     |
| Total County Court                            | 30,000                     | 30,000                     |
| <b>State Attorney</b>                         |                            |                            |
| Other Current Expenses                        | 32,220                     | 32,540                     |
| Technology                                    | 113,574                    | 115,185                    |
| Total State Attorney                          | 145,794                    | 147,725                    |
| <b>Public Defender</b>                        |                            |                            |
| Other current Expenses                        | 8,775                      | 9,722                      |
| Technology                                    | 31,175                     | 33,250                     |
| Total Public Defender                         | 39,950                     | 42,972                     |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**COURT SERVICES FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23<br>Final<br>Budget | 2023-24<br>Final<br>Budget |
|---|----------------------------|----------------------------|
| <b>Court Support Service</b>            |                            |                            |
| Technology                              | 194,762                    | 205,777                    |
| <b>Guardian Ad Litem</b>                |                            |                            |
| Other Current Expenses                  | 52,627                     | 53,498                     |
| <b>Optional Court Costs</b>             |                            |                            |
| Legal Aid                               | 10,000                     | 10,000                     |
| Law Library                             | 10,000                     | 10,000                     |
| Drug Court                              | 10,000                     | 10,000                     |
| Innovations (Teen Court)                | 10,000                     | 10,000                     |
| Total Optional Court Costs              | 40,000                     | 40,000                     |
| Total Appropriations                    | 519,045                    | 535,884                    |
| <b>RESERVES</b>                         |                            |                            |
| Court Innovations                       | 501,216                    | 508,752                    |
| Cash Balance Forward                    | 100,626                    | 107,176                    |
| Contingency                             | 50,313                     | 53,588                     |
| Total Reserves                          | 652,155                    | 669,516                    |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>  |                            |                            |
| <b>TRANSFERS, RESERVES AND BALANCES</b> | <b>\$ 1,171,200</b>        | <b>\$ 1,205,400</b>        |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**LOCAL HOUSING ASSISTANCE (SHIP) FUND**

For the Fiscal Year Ending September 30, 2024

|   | <u>2022-23</u><br>Final<br>Budget | <u>2023-24</u><br>Final<br>Budget |
|---|-----------------------------------|-----------------------------------|
| <b>REVENUES</b>                                 |                                   |                                   |
| <b>Intergovernmental Revenue</b>                |                                   |                                   |
| State Grants - SHIP                             | \$ 668,830                        | \$ 819,405                        |
| <b>Miscellaneous Revenue</b>                    |                                   |                                   |
| Loan Repayments                                 | 20,000                            | 40,000                            |
| Interest Earnings                               | 350                               | 2,000                             |
| Total Revenue                                   | <u>689,180</u>                    | <u>861,405</u>                    |
| Estimated Beginning Cash                        | -                                 | -                                 |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> | <u><u>\$ 689,180</u></u>          | <u><u>\$ 861,405</u></u>          |
| <br>  |                                   |                                   |
| <b>APPROPRIATIONS</b>                           |                                   |                                   |
| <b>Physical Environment</b>                     |                                   |                                   |
| Administration                                  | \$ 69,383                         | \$ 81,940                         |
| Housing Assistance                              | 619,797                           | 779,465                           |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>          | <u><u>\$ 689,180</u></u>          | <u><u>\$ 861,405</u></u>          |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TOURIST DEVELOPMENT TAX FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23<br>Final<br>Budget | 2023-24<br>Final<br>Budget |
|---|----------------------------|----------------------------|
| <b>REVENUES</b>                                 |                            |                            |
| <b>Taxes</b>                                    |                            |                            |
| Tourist Development Tax                         | \$ 1,800,000               | \$ 2,200,000               |
| <b>Miscellaneous Revenue</b>                    |                            |                            |
| Sign Advertising                                | 12,000                     | 28,000                     |
| Interest  | 15,000                     | 43,000                     |
| Other Miscellaneous                             |                            | 8,561                      |
| Total Miscellaneous Revenue                     | 27,000                     | 79,561                     |
| Total Revenue                                   | 1,827,000                  | 2,279,561                  |
| Less 5% of Revenues                             | (91,350)                   | (113,550)                  |
|   | 1,735,650                  | 2,166,011                  |
| Estimated Beginning Cash                        | 2,100,000                  | 2,800,000                  |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> | <b>\$ 3,835,650</b>        | <b>\$ 4,966,011</b>        |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**TOURIST DEVELOPMENT TAX FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23<br>Final<br>Budget | 2023-24<br>Final<br>Budget |
|---|----------------------------|----------------------------|
| <b>APPROPRIATIONS</b>                   |                            |                            |
| <b>Tourism Promotion</b>                |                            |                            |
| Personal Services                       | \$ 241,201                 | \$ 237,900                 |
| Admin Fees                              | 31,036                     | 31,036                     |
| Other Current Expenses                  | 880,439                    | 907,439                    |
| Debt Service                            | -                          | 8,561                      |
| Total Tourism Promotion                 | <u>1,152,676</u>           | <u>1,184,936</u>           |
| <b>Community Outreach</b>               |                            |                            |
| Columbia County Historical Society      | 5,000                      | 5,000                      |
| CHS Track Project                       | -                          | 10,000                     |
| Blue Grey Festival                      | 10,000                     | 10,000                     |
| Total Community Outreach                | <u>15,000</u>              | <u>25,000</u>              |
| <b>Sports Marketing</b>                 |                            |                            |
| Personal Services                       | 91,263                     | 96,641                     |
| Other Current Expenses                  | 114,000                    | 241,000                    |
| Total Sports Marketing                  | <u>205,263</u>             | <u>337,641</u>             |
| <b>Transfers</b>                        |                            |                            |
| Transfer to General Fund                | 310,000                    | 350,000                    |
| Transfer to Capital Projects            | 120,000                    | -                          |
| Total Appropriations                    | <u>1,802,939</u>           | <u>1,897,577</u>           |
| <b>RESERVES</b>                         |                            |                            |
| Capital Reserve                         | 1,492,141                  | 2,514,160                  |
| Cash Balance Forward                    | 360,380                    | 369,516                    |
| Contingency/Reserve                     | 180,190                    | 184,758                    |
| Total Reserves                          | <u>2,032,711</u>           | <u>3,068,434</u>           |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>  |                            |                            |
| <b>TRANSFERS, RESERVES AND BALANCES</b> | <u>\$ 3,835,650</u>        | <u>\$ 4,966,011</u>        |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**COMMUNITY DEVELOPMENT BLOCK GRANT**

**For the Fiscal Year Ending September 30, 2024**

|   | <b>2022-23</b>                | <b>2023-24</b>                |
|---|-------------------------------|-------------------------------|
|   | <b>Final</b>                  | <b>Final</b>                  |
|   | <b>Budget</b>                 | <b>Budget</b>                 |
|   | <hr/>                         | <hr/>                         |
| <b>REVENUES</b>                               |                               |                               |
| <b>Intergovernmental Revenue</b>              |                               |                               |
| Federal Grants                                | \$ 750,000                    | \$ 750,000                    |
| Estimated Beginning Cash                      | -                             | -                             |
| <b>TOTAL REVENUES, TRANSFERS AND BALANCES</b> | <hr/> <b>\$ 750,000</b> <hr/> | <hr/> <b>\$ 750,000</b> <hr/> |
| <b>APPROPRIATIONS</b>                         |                               |                               |
| <b>Physical Environment</b>                   |                               |                               |
| Administration                                | \$ 60,000                     | \$ 60,000                     |
| Housing Rehabilitation                        | 690,000                       | 690,000                       |
| Street Improvements                           | -                             | -                             |
| <b>Total Appropriations</b>                   | <hr/> <b>750,000</b> <hr/>    | <hr/> <b>750,000</b> <hr/>    |
| <b>RESERVES</b>                               |                               |                               |
| Contingency                                   | -                             | -                             |
| Cash Balances Forward                         | -                             | -                             |
| <b>TOTAL APPROPRIATIONS AND RESERVES</b>      | <hr/> <b>\$ 750,000</b> <hr/> | <hr/> <b>\$ 750,000</b> <hr/> |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**SPECIAL LAW ENFORCEMENT FUND**

For the Fiscal Year Ending September 30, 2024

|   | <u>2022-23</u><br>Final<br>Budget | <u>2023-24</u><br>Final<br>Budget |
|---|-----------------------------------|-----------------------------------|
| <b>REVENUES</b>                                 |                                   |                                   |
| <b>Miscellaneous Revenue</b>                    |                                   |                                   |
| Interest Earnings                               | \$ 200                            | \$ 200                            |
| Estimated Beginning Cash                        | <u>24,000</u>                     | <u>24,000</u>                     |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> | <u><u>\$ 24,200</u></u>           | <u><u>\$ 24,200</u></u>           |
| <b>APPROPRIATIONS AND RESERVES</b>              |                                   |                                   |
| Sheriff's Department Expenditures               | \$ 20,000                         | \$ 20,000                         |
| Reserve for Law Enforcement Expenditures        | <u>4,200</u>                      | <u>4,200</u>                      |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>          |                                   |                                   |
| <b>TRANSFERS, RESERVES AND BALANCES</b>         | <u><u>\$ 24,200</u></u>           | <u><u>\$ 24,200</u></u>           |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**ROAD IMPROVEMENT DEBT SERVICE FUND**

For the Fiscal Year Ending September 30, 2024

|   | <u>2022-23</u><br>Final<br>Budget | <u>2023-24</u><br>Final<br>Budget |
|---|-----------------------------------|-----------------------------------|
| <b>REVENUES</b>                                 |                                   |                                   |
| <b>Taxes</b>                                    |                                   |                                   |
| Local Option Gasoline Tax                       | \$ 680,000                        | \$ 680,000                        |
| <b>Miscellaneous Revenue</b>                    |                                   |                                   |
| Interest Earnings                               | -                                 | 1,000                             |
| Total Revenue                                   | <u>680,000</u>                    | <u>681,000</u>                    |
| Less 5% of Revenues                             | <u>(34,000)</u>                   | <u>(34,050)</u>                   |
|   | 646,000                           | 646,950                           |
| Estimated Beginning Cash                        | <u>250,000</u>                    | <u>300,000</u>                    |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> | <u><u>\$ 896,000</u></u>          | <u><u>\$ 946,950</u></u>          |
| <br>  |                                   |                                   |
| <b>APPROPRIATIONS</b>                           |                                   |                                   |
| Debt Service - Principal                        | \$ 614,000                        | \$ 624,000                        |
| Debt Service - Interest                         | <u>31,879</u>                     | <u>22,602</u>                     |
| Total Appropriations                            | <u>645,879</u>                    | <u>646,602</u>                    |
| <b>RESERVES</b>                                 |                                   |                                   |
| Reserve for Debt Service                        | <u>250,121</u>                    | <u>300,348</u>                    |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>          |                                   |                                   |
| <b>TRANSFERS, RESERVES AND BALANCES</b>         | <u><u>\$ 896,000</u></u>          | <u><u>\$ 946,950</u></u>          |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**JAIL DEBT SERVICE FUND**

For the Fiscal Year Ending September 30, 2024

|   | <u>2022-23</u><br>Final<br>Budget | <u>2023-24</u><br>Final<br>Budget |
|---|-----------------------------------|-----------------------------------|
| <b>REVENUES</b>                                 |                                   |                                   |
| <b>Intergovernmental Revenue</b>                |                                   |                                   |
| State Shared Revenues                           |                                   |                                   |
| Half-Cent Sales Tax                             | \$ 640,000                        | \$ 640,000                        |
| <b>Miscellaneous Revenue</b>                    |                                   |                                   |
| Interest Earnings                               | 2,000                             | 2,000                             |
| Total Revenue                                   | <u>642,000</u>                    | <u>642,000</u>                    |
| Less 5% of Revenues                             | <u>(32,100)</u>                   | <u>(32,100)</u>                   |
|   | 609,900                           | 609,900                           |
| Estimated Beginning Cash                        | 700,000                           | 700,000                           |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> | <u><u>\$ 1,309,900</u></u>        | <u><u>\$ 1,309,900</u></u>        |
| <br>  |                                   |                                   |
| <b>APPROPRIATIONS</b>                           |                                   |                                   |
| Debt Service - Principal                        | \$ 504,855                        | \$ 516,431                        |
| Debt Service - Interest                         | 132,059                           | 120,483                           |
| Total Appropriations                            | <u>636,914</u>                    | <u>636,914</u>                    |
| <b>RESERVES</b>                                 |                                   |                                   |
| Reserve for Debt Service                        | <u>672,986</u>                    | <u>672,986</u>                    |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>          |                                   |                                   |
| <b>TRANSFERS, RESERVES AND BALANCES</b>         | <u><u>\$ 1,309,900</u></u>        | <u><u>\$ 1,309,900</u></u>        |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**CAPITAL PROJECTS FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23                     | 2023-24                     |
|---|-----------------------------|-----------------------------|
|   | Final                       | Final                       |
|   | Budget                      | Budget                      |
|   | <u>                    </u> | <u>                    </u> |
| <b>REVENUES</b>                               |                             |                             |
| <b>Intergovernmental Revenue</b>              |                             |                             |
| State Grants                                  |                             |                             |
| Hi-Dry Acres Stormwater Pave                  | \$ 4,762,258                | \$ 4,762,258                |
| Parnell Hills Stormwater Pave                 | 3,614,119                   | 3,614,119                   |
| Wilson Springs Sidewalks                      | 406,000                     | -                           |
| Cypress Lake/Charles                          | 2,700,000                   | 2,700,000                   |
| Queen/Chambria/Winfield                       | 2,475,000                   | 2,475,000                   |
| SR 247-Cannon Creek Retention                 | 2,560,000                   | 2,560,000                   |
| Riverrise Boat Ramp                           | -                           | 110,835                     |
| Bascom Norris - Faith Rd to SR 47             | -                           | 1,200,000                   |
| CR 6  | -                           | 2,640,000                   |
| Birley Road                                   | -                           | 2,982,000                   |
| Bethlehem Community Center                    | -                           | 475,000                     |
| Richardson Community Center - Old School      | -                           | 500,000                     |
| Fire Department/Legis Approp                  | -                           | 950,000                     |
| NFMIP Entrance Road                           | -                           | 2,959,000                   |
| <b>Total State Grants</b>                     | <u>16,517,377</u>           | <u>27,928,212</u>           |
| Interfund Transfer In                         |                             |                             |
| MSBU  | 1,500,000                   | -                           |
| TRANSPORTATION TRUST                          | 4,000,000                   | 2,000,000                   |
| TDC   | 120,000                     | -                           |
| JAIL CONSTRUCTION                             | 600,000                     | -                           |
| COUNTYWIDE RESURFACING                        | 5,000,000                   | -                           |
| <b>Total Interfund Transfers</b>              | <u>11,220,000</u>           | <u>2,000,000</u>            |
| Loan Proceeds                                 | 6,122,000                   | -                           |
| <b>Total Revenues</b>                         | <u>33,859,377</u>           | <u>29,928,212</u>           |
| Estimated Beginning Cash                      | -                           | 16,000,000                  |
| <b>TOTAL REVENUES, TRANSFERS AND BALANCES</b> | <u><u>\$ 33,859,377</u></u> | <u><u>\$ 45,928,212</u></u> |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**CAPITAL PROJECTS FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23          | 2023-24          |
|---|------------------|------------------|
|   | Final            | Final            |
|   | Budget           | Budget           |
| <b>APPROPRIATIONS</b>                       |                  |                  |
| <b>Loan Projects</b>                        |                  |                  |
| Sweetwater Apartments                       | \$ 500,000       | \$ -             |
| CR 6  | 2,640,000        | 2,640,000        |
| Birley Road                                 | 2,982,000        | 2,982,000        |
| <b>Grant Funded</b>                         |                  |                  |
| Wilson Springs Sidewalks                    | 406,000          | -                |
| Cypress Lake/Charles                        | 2,700,000        | 2,700,000        |
| Parnell Hills                               | 3,614,119        | 3,614,119        |
| Hi Dry Acres                                | 4,762,258        | 4,762,258        |
| Queen/Chambria/Winfield                     | 2,475,000        | 2,475,000        |
| SR 247-Cannon Creek Retention               | 2,560,000        | 2,560,000        |
| Bascom Norris/Legis Approp                  | -                | 1,200,000        |
| Bethlehem Community Center/Legis Approp     | -                | 475,000          |
| Richardson Community Center/Legis Approp    | -                | 500,000          |
| Fire Department/Legis Approp                | -                | 950,000          |
| <b>Projected Shortfall Due to Inflation</b> | <b>7,091,813</b> | <b>7,091,813</b> |
| <b>Approved but Not Finished</b>            |                  |                  |
| Southside Parking lot and Ponds             | 603,460          | 500,000          |
| River Rise Boat Ramp                        | 101,835          | 101,835          |
| Animal Control Kennels                      | 300,000          | -                |
| Jail  | 77,000           | 100,000          |
| Academic Way                                | 400,000          | 400,000          |
| Petroleum Cleanup                           | 32,399           | 32,399           |
| Station 51 Expansion                        | 200,000          | -                |
| Richardson Generator                        | 171,399          | -                |
| Traffic Ops Building                        | 250,000          | 27,000           |
| Jail Admin Design                           | 400,000          | 400,000          |
| 911 AC Monitoring                           | 21,540           | -                |
| Franklin Street Tower                       | 19,000           | -                |
| Richardson Outdoor Lights                   | 280,000          | 280,000          |
| Five Points Restroom                        | 98,000           | -                |
| Generatoring Monitoring                     | 13,780           | 15,000           |
| IT Fire Supression                          | 87,000           | -                |
| NFMIP Entrance Road                         | -                | 2,959,000        |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**CAPITAL PROJECTS FUND**

For the Fiscal Year Ending September 30, 2024

|   | <b>2022-23</b>       | <b>2023-24</b>       |
|---|----------------------|----------------------|
|   | <b>Final</b>         | <b>Final</b>         |
|   | <b>Budget</b>        | <b>Budget</b>        |
| <b>2022-2023 New Requests</b>                   |                      |                      |
| Field Laser Grading and Repair                  | 40,000               | -                    |
| TDC Sign  | 80,000               | -                    |
| Bridges at Alligator Lake                       | 63,000               | -                    |
| Traffic Signal Replacement (CR252/Country Club) | 150,000              | -                    |
| <b>2023-2024 New Requests</b>                   |                      |                      |
| Elevator Door Locks                             | -                    | 63,000               |
| Dangerous Intersection Traffic Study            | -                    | 280,000              |
| Lake City Reporter Bldg Renovations             | -                    | 1,200,000            |
| Traffic Ops Bldg Phase II Internal              | -                    | 120,000              |
| Clerk's Digital Public Records                  | -                    | 300,000              |
| <b>Total Appropriations</b>                     | <b>33,119,603</b>    | <b>38,728,424</b>    |
| <b>INTERFUND TRANSFER OUT TO UTILITIES</b>      | <b>-</b>             | <b>6,000,000</b>     |
| <b>RESERVES</b>                                 |                      |                      |
| Contingency                                     | 739,774              | 1,199,788            |
| <b>Total Reserves</b>                           | <b>739,774</b>       | <b>1,199,788</b>     |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>          |                      |                      |
| <b>TRANSFERS, RESERVES AND BALANCES</b>         | <b>\$ 33,859,377</b> | <b>\$ 45,928,212</b> |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**COUNTYWIDE RESURFACING FUND**

For the Fiscal Year Ending September 30, 2024

|   | <b>2022-23</b>       | <b>2023-24</b>       |
|---|----------------------|----------------------|
|   | <b>Final</b>         | <b>Final</b>         |
|   | <b>Budget</b>        | <b>Budget</b>        |
|   | <hr/>                | <hr/>                |
| <b>REVENUES</b>                               |                      |                      |
| <b>Taxes</b>                                  |                      |                      |
| Local Option Gasoline Tax                     | \$ 1,500,000         | \$ 1,600,000         |
| <b>Intergovernmental Revenue</b>              |                      |                      |
| <b>Transportation</b>                         |                      |                      |
| Constitutional Gas Tax                        | 1,500,000            | 1,400,000            |
| <b>Miscellaneous Revenues</b>                 |                      |                      |
| Interest Earnings                             | -                    | 250,000              |
| <b>Total Revenues</b>                         | 3,000,000            | 3,250,000            |
| Less 5% of General Revenues                   | -                    | (162,500)            |
|   | <hr/>                | <hr/>                |
|   | 3,000,000            | 3,087,500            |
| Estimated Beginning Cash                      | 11,000,000           | 9,000,000            |
| <b>TOTAL REVENUES, TRANSFERS AND BALANCES</b> | <b>\$ 14,000,000</b> | <b>\$ 12,087,500</b> |
|   | <hr/> <hr/>          | <hr/> <hr/>          |
| <b>APPROPRIATIONS</b>                         |                      |                      |
| <b>County-Wide Resurfacing</b>                | \$ 3,000,000         | \$ 7,100,000         |
| <b>Transfer to Other Funds</b>                |                      |                      |
| Transfer to Capital Projects Fund             | 5,000,000            | -                    |
| <b>Total Appropriations</b>                   | <hr/>                | <hr/>                |
|   | 8,000,000            | 7,100,000            |
| <b>RESERVES</b>                               |                      |                      |
| Reserve Countywide Resurfacing                | 6,000,000            | 4,987,500            |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>        | <hr/>                | <hr/>                |
| <b>TRANSFERS, RESERVES AND BALANCES</b>       | <b>\$ 14,000,000</b> | <b>\$ 12,087,500</b> |
|   | <hr/> <hr/>          | <hr/> <hr/>          |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**ECONOMIC DEVELOPMENT FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23<br>Final<br>Budget  | 2023-24<br>Final<br>Budget  |
|---|-----------------------------|-----------------------------|
|   | <u>                    </u> | <u>                    </u> |
| <b>REVENUES</b>                                 |                             |                             |
| <b>Taxes</b>                                    |                             |                             |
| <b>Intergovernmental</b>                        |                             |                             |
| Half-Cent Sales Tax                             | \$ 1,425,000                | \$ 1,525,000                |
| <b>Miscellaneous Revenue</b>                    |                             |                             |
| Interest  | 20,000                      | 60,000                      |
| Total Operating Revenue                         | <u>1,445,000</u>            | <u>1,585,000</u>            |
| Less 5% of Revenues                             | (72,250)                    | (79,250)                    |
| Transfer from General Fund/Year End             | <u>-</u>                    | <u>-</u>                    |
|   | <u>1,372,750</u>            | <u>1,505,750</u>            |
| Estimated Beginning Cash                        | 3,500,000                   | 4,000,000                   |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> | <u><u>\$ 4,872,750</u></u>  | <u><u>\$ 5,505,750</u></u>  |
| <br><b>APPROPRIATIONS</b>                       |                             |                             |
| <b>Economic Environment</b>                     |                             |                             |
| <b>Administration</b>                           |                             |                             |
| Personal Services                               | \$ 225,289                  | \$ 314,398                  |
| Other Current Expenses                          | 306,500                     | 329,600                     |
| Admin Fees - General Fund                       | 19,767                      | 19,767                      |
| Total Administration                            | <u>551,556</u>              | <u>663,765</u>              |
| <b>Economic Incentives</b>                      |                             |                             |
| Tax Rebates/Incentives                          | 600,000                     | 600,000                     |
| Capital Outlay                                  | -                           | -                           |
| Transfer to Utility Fund                        | 650,000                     | 650,000                     |
| Total Appropriations                            | <u>1,801,556</u>            | <u>1,913,765</u>            |
| <br><b>RESERVES</b>                             |                             |                             |
| Reserve for Future Project                      | 2,536,657                   | 3,017,855                   |
| Cash Balances Forward                           | 356,358                     | 382,753                     |
| Contingency                                     | 178,179                     | 191,377                     |
| Total Reserves                                  | <u>3,071,194</u>            | <u>3,591,985</u>            |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>          |                             |                             |
| <b>TRANSFERS, RESERVES AND BALANCES</b>         | <u><u>\$ 4,872,750</u></u>  | <u><u>\$ 5,505,750</u></u>  |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**LANDFILL ENTERPRISE FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23<br>Final<br>Budget  | 2023-24<br>Final<br>Budget  |
|---|-----------------------------|-----------------------------|
| <b>REVENUES</b>                                 |                             |                             |
| <b>Intergovernmental</b>                        |                             |                             |
| State Grants                                    |                             |                             |
| Consolidated Waste Grant                        | \$ 93,750                   | \$ 100,000                  |
| <b>Charges for Services</b>                     |                             |                             |
| Class I - Franchise Fees                        | -                           | 225,000                     |
| Class III - Franchise Fees                      | -                           | 175,000                     |
| Tires - Franchise Fees                          | -                           | 5,000                       |
| Class I - County                                | 3,400,000                   | 3,000,000                   |
| Class III - County                              | 990,000                     | 900,000                     |
| Tires - County                                  | 85,000                      | 90,000                      |
| <b>Total Charges for Services</b>               | <u>4,475,000</u>            | <u>4,395,000</u>            |
| <b>Miscellaneous</b>                            |                             |                             |
| Other Miscellaneous                             | 30,000                      | 149,839                     |
| Interest  | 73,500                      | 600,000                     |
| <b>Total Miscellaneous</b>                      | <u>103,500</u>              | <u>749,839</u>              |
| <b>Total Revenues</b>                           | <u>4,672,250</u>            | <u>5,244,839</u>            |
| Less 5% of Revenues                             | <u>(233,613)</u>            | <u>(236,000)</u>            |
|   | 4,438,637                   | 5,008,839                   |
| Estimated Unreserved Beginning Cash             | 10,214,941                  | 5,800,000                   |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> | <u><u>\$ 14,653,578</u></u> | <u><u>\$ 10,808,839</u></u> |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**LANDFILL ENTERPRISE FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23<br>Final<br>Budget  | 2023-24<br>Final<br>Budget  |
|---|-----------------------------|-----------------------------|
|   | <u>                    </u> | <u>                    </u> |
| <b>APPROPRIATIONS</b>                     |                             |                             |
| <b>Physical Environment</b>               |                             |                             |
| <b>Winfield Landfill Operations</b>       |                             |                             |
| Personal Services                         | \$ 1,151,925                | \$ 1,156,217                |
| Other Current Expenses                    | 1,574,900                   | 1,233,900                   |
| Administration Fees - General Fund        | 214,941                     | 214,941                     |
| Capital Outlay                            | 909,941                     | 1,023,500                   |
| Debt Service                              | -                           | 119,839                     |
| <b>Total Winfield Landfill Operations</b> | <u>3,851,707</u>            | <u>3,748,397</u>            |
| <b>Central Landfill</b>                   |                             |                             |
| Annual Long-term Care                     | <u>60,000</u>               | <u>74,000</u>               |
| <b>Litter Control Program</b>             |                             |                             |
| Litter Disposal                           |                             |                             |
| Contractual Services                      | 218,080                     | 221,656                     |
| Tire Disposal                             |                             |                             |
| Contractual Services                      | <u>100,000</u>              | <u>100,000</u>              |
| <b>Total Litter Control Program</b>       | <u>318,080</u>              | <u>321,656</u>              |
| <b>Total Landfill Appropriations</b>      | <u>4,229,787</u>            | <u>4,144,053</u>            |
| <b>Funded Reserves</b>                    |                             |                             |
| Winfield Class I Closure                  | -                           | -                           |
| Winfield Class III Closure                | -                           | -                           |
| <b>Total Funded Reserves</b>              | <u>-</u>                    | <u>-</u>                    |
| <b>Total Physical Environment</b>         | <u>4,229,787</u>            | <u>4,144,053</u>            |
| <br>                                      |                             |                             |
| <b>Other Reserves</b>                     |                             |                             |
| Equipment Replacement Reserve             | 250,000                     | 250,000                     |
| Landfill Expansion Reserve                | 8,969,336                   | 5,171,571                   |
| Cash Balance Forward                      | 802,970                     | 828,810                     |
| Contingency                               | <u>401,485</u>              | <u>414,405</u>              |
| <b>Total Reserves</b>                     | <u>10,423,791</u>           | <u>6,664,786</u>            |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>    |                             |                             |
| <b>TRANSFERS, RESERVES AND BALANCES</b>   | <u>\$ 14,653,578</u>        | <u>\$ 10,808,839</u>        |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
PAVING ASSESSMENT**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23<br>Final<br>Budget | 2023-24<br>Final<br>Budget |
|---|----------------------------|----------------------------|
| <b>REVENUES</b>                               |                            |                            |
| <b>Non Ad Valorem Assessments</b>             |                            |                            |
| Pine Ridge-Maintenance                        | \$ 3,000                   | \$ 3,000                   |
| Pine Ridge-Improvements                       | 2,000                      | 2,000                      |
| Rolling Oaks                                  | -                          | -                          |
| <b>Miscellaneous Revenue</b>                  |                            |                            |
| Interest Earnings                             | -                          | 500                        |
| <b>Total Revenues</b>                         | <u>5,000</u>               | <u>5,500</u>               |
| Less 5% of Revenues                           | <u>(250)</u>               | <u>(275)</u>               |
|   | 4,750                      | 5,225                      |
| Estimated Beginning Cash                      | 210,000                    | 215,000                    |
| <b>TOTAL REVENUES, TRANSFERS AND BALANCES</b> | <u><u>\$ 214,750</u></u>   | <u><u>\$ 220,225</u></u>   |
| <b>APPROPRIATIONS</b>                         |                            |                            |
| <b>General Government</b>                     |                            |                            |
| Professional Services                         | \$ 1,500                   | \$ 1,500                   |
| Tax Collector Fees                            | 200                        | 200                        |
| Printing & Legal Ads                          | 350                        | 350                        |
| <b>Total General Government</b>               | <u>2,050</u>               | <u>2,050</u>               |
| Transfer to Transportation Trust              | <u>3,000</u>               | <u>-</u>                   |
| <b>Total Appropriations</b>                   | <u>5,050</u>               | <u>2,050</u>               |
| <b>RESERVES</b>                               |                            |                            |
| Future Enhancements                           | 208,185                    | 218,175                    |
| Cash Balances Forward                         | 1,010                      | -                          |
| Contingency                                   | 505                        | -                          |
| <b>Total Reserves</b>                         | <u>209,700</u>             | <u>218,175</u>             |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>        |                            |                            |
| <b>TRANSFERS, RESERVES AND BALANCES</b>       | <u><u>\$ 214,750</u></u>   | <u><u>\$ 220,225</u></u>   |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23<br>Final<br>Budget  | 2023-24<br>Final<br>Budget  |
|---|-----------------------------|-----------------------------|
|   | <u>                    </u> | <u>                    </u> |
| <b>REVENUES</b>                               |                             |                             |
| <b>Intergovernmental</b>                      |                             |                             |
| State Grants                                  | \$ 15,230,000               | \$ 20,716,000               |
| <b>Charges for Services</b>                   |                             |                             |
| Water Sales                                   | 194,045                     | \$ 184,300                  |
| Sewer Sales                                   | 143,000                     | 130,000                     |
| Fort White Water Sales                        | 325,800                     | 250,000                     |
| Connection Fees                               | 4,000                       | 4,000                       |
| Water Capacity Fees                           | 40,000                      | 10,000                      |
| Sewer Capacity Fees                           | 3,800                       | 4,000                       |
| Regulatory Assessment Fees                    | 11,000                      | 12,000                      |
| <b>Total Charges for Services</b>             | <u>721,645</u>              | <u>594,300</u>              |
| <b>Miscellaneous Revenues</b>                 |                             |                             |
| Other Miscellaneous                           | -                           | 10,896                      |
| Interest Earnings                             | -                           | 2,000                       |
| <b>Total Revenues</b>                         | <u>15,951,645</u>           | <u>21,323,196</u>           |
| Less 5% of Revenues                           | <u>(11,002)</u>             | <u>(30,360)</u>             |
|   | <u>15,940,643</u>           | <u>21,292,836</u>           |
| <b>Transfers In</b>                           |                             |                             |
| Transfer from General Fund - CARES            | 2,009,866                   | -                           |
| Transfer from ARPA - Water                    | 10,000,000                  | -                           |
| Transfer from Economic Development Fund       | 650,000                     | 650,000                     |
| Transfer from Capital Projects                | -                           | 6,000,000                   |
| <b>Total Transfers In</b>                     | <u>12,659,866</u>           | <u>6,650,000</u>            |
| Estimated Beginning Cash                      | 99,800                      | 1,000,000                   |
| <b>TOTAL REVENUES, TRANSFERS AND BALANCES</b> | <u><u>\$ 28,700,309</u></u> | <u><u>\$ 28,942,836</u></u> |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2024

|                                    | 2022-23<br>Final<br>Budget | 2023-24<br>Final<br>Budget |
|------------------------------------|----------------------------|----------------------------|
|                                    | <hr/>                      | <hr/>                      |
| <b>APPROPRIATIONS</b>              |                            |                            |
| <b>Physical Environment</b>        |                            |                            |
| <b>Operations</b>                  |                            |                            |
| Personal Services                  | \$ 373,382                 | \$ 244,851                 |
| Administrative Fees                | 7,771                      | 7,771                      |
| Debt Service                       | -                          | 10,896                     |
| <b>Total Operations</b>            | <hr/> 381,153              | <hr/> 263,518              |
| <b>Water Plant</b>                 |                            |                            |
| <b>Operating Expenses</b>          |                            |                            |
| Ellisville Water System            | 130,000                    | 332,267                    |
| Fort White Water System            | 200,050                    | 273,904                    |
| Mason City Water System            | 21,100                     | 10,100                     |
| <b>Total Water Systems</b>         | <hr/> 351,150              | <hr/> 616,271              |
| <b>Sewer Plant</b>                 |                            |                            |
| Personal Services                  | -                          | 122,425                    |
| Other Current Expenses             | -                          | 236,206                    |
| Capital Outlay                     | -                          | 52,267                     |
| <b>Total Sewer</b>                 | <hr/> -                    | <hr/> 410,898              |
| <b>Operating Expenses</b>          |                            |                            |
| Operator Contract                  | 50,000                     | -                          |
| Utilities                          | 15,000                     | -                          |
| Insurance                          | 5,000                      | -                          |
| Repairs and Maintenance            | 20,000                     | -                          |
| Operating Supplies                 | 30,000                     | -                          |
| <b>Total Sewer Plant</b>           | <hr/> 120,000              | <hr/> -                    |
| <b>Total Physical Environment</b>  |                            | <hr/> 1,290,687            |
| <b>CAPITAL PROJECTS</b>            |                            |                            |
| NFMIP - WWTP                       | 14,330,000                 | -                          |
| ELLISVILLE - WWTP / CDBG           | 1,030,000                  | -                          |
| ELLISVILLE - WWTP / CARES          | 2,009,866                  | -                          |
| ELLISVILLE TO FW WATER LINE / ARPA | 10,000,000                 | 6,000,000                  |
| NFMIP - Grants                     | -                          | 20,716,000                 |
| <b>Total Capital Projects</b>      | <hr/> 27,369,866           | <hr/> 26,716,000           |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
UTILITIES FUND**

For the Fiscal Year Ending September 30, 2024

|   | <b>2022-23</b>              | <b>2023-24</b>              |
|---|-----------------------------|-----------------------------|
|   | <b>Final</b>                | <b>Final</b>                |
|   | <b>Budget</b>               | <b>Budget</b>               |
| <b>Debt Service</b>                     |                             |                             |
| Principal                               | 123,682                     | 65,615                      |
| Interest                                | 15,519                      | 9,511                       |
| <b>Total Debt Service</b>               | <u>139,201</u>              | <u>75,126</u>               |
| <b>Total Appropriations</b>             | <u>28,361,370</u>           | <u>28,081,813</u>           |
| <b>RESERVES</b>                         |                             |                             |
| Future Enhancements                     | -                           | 209,477                     |
| Cash Balances Forward                   | 222,586                     | 434,364                     |
| Contingency                             | 116,353                     | 217,182                     |
| <b>Total Reserves</b>                   | <u>338,939</u>              | <u>861,023</u>              |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>  |                             |                             |
| <b>TRANSFERS, RESERVES AND BALANCES</b> | <u><u>\$ 28,700,309</u></u> | <u><u>\$ 28,942,836</u></u> |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET  
ARPA FUND**

For the Year Ending September 30, 2024

|   | 2022-23<br>Final<br>Budget | 2023-24<br>Final<br>Budget |
|---|----------------------------|----------------------------|
| <b>REVENUES</b>                                 |                            |                            |
| Interest Earnings                               | \$ 30,000                  | \$ -                       |
| City of Lake City                               | 250,000                    | -                          |
| Less 5% Revenues                                | (1,500)                    | -                          |
| Estimated Beginning Cash                        | 10,000,000                 | -                          |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> | <b>\$ 10,278,500</b>       | <b>\$ -</b>                |
| <br>  |                            |                            |
| <b>APPROPRIATIONS</b>                           |                            |                            |
| City of Lake City Grant                         | \$ 250,000                 | \$ -                       |
| Transfer to Utility Fund                        | 10,000,000                 | -                          |
| Contingency                                     | 28,500                     | -                          |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>          |                            |                            |
| <b>TRANSFERS, RESERVES AND BALANCES</b>         | <b>\$ 10,278,500</b>       | <b>\$ -</b>                |

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

**BUDGET**

**JAIL CONSTRUCTION FUND**

For the Fiscal Year Ending September 30, 2024

|   | 2022-23<br>Final<br>Budget | 2023-24<br>Final<br>Budget |
|---|----------------------------|----------------------------|
| <b>REVENUES</b>                               |                            |                            |
| Estimated Beginning Cash                      | \$ 600,000                 | \$ -                       |
| <b>TOTAL REVENUES, TRANSFERS AND BALANCES</b> | <u>\$ 600,000</u>          | <u>\$ -</u>                |
| <b>APPROPRIATIONS</b>                         |                            |                            |
| Jail Construction                             |                            |                            |
| Professional Services                         | \$ -                       | \$ -                       |
| Construction                                  | -                          | -                          |
| <b>TRANSFER TO CAPITAL PROJECTS</b>           | 600,000                    | -                          |
| Total Appropriations                          | <u>-</u>                   | <u>-</u>                   |
| <b>RESERVES</b>                               |                            |                            |
| Contingency                                   | -                          | -                          |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>        |                            | <u>\$ -</u>                |
| <b>TRANSFERS, RESERVES AND BALANCES</b>       | <u>\$ -</u>                | <u>\$ -</u>                |